

**701—83.7(453A) Consumer's return.** Every person, other than a licensed tobacco distributor, who is responsible for reporting and paying the tax on tobacco products under Iowa Code section 453A.43(2) and subrule 83.3(2), shall file Form 70-022 (Monthly Distributor Tax Return) for any month that the person is responsible for paying the tax. The return shall be due by the twentieth day of the month following the month during which taxable tobacco products were acquired. The return shall be completed in all respects except the consumer will not have a permit number. The return must be accompanied by a full remittance in the amount of the tax due because the discount provided in Iowa Code section 453A.46(1) applies only to licensed distributors. The penalties provided in Iowa Code section 453A.46(3) apply to any taxpayer required to file any return and, therefore, apply equally to licensed tobacco distributors and any other person accruing a tax liability. See rules 701—81.8(453A) (penalty), 81.9(453A) (interest), and 81.10(453A) (waiver of penalty).

This rule is intended to implement Iowa Code section 453A.46.